FOR MYSORE STATE

Revenue (1953) Department.

MS SERIES.

G.O. No. 2121.

Dated 23.7.53

[Despatch Abstract.]

Tax- The Madras General Sales Tax Act. 1939.
Diagnostic x ray photo - Exemption from Sales tax - Retrospective effect from 1948-49
Notification - publication - ordered

REVENUE DEPARTMENT

G.O. No. 2121, 23rd July 1953

Tax—The Madras General Sales Tax Act, 1939—Diagnostic X-ray photo—Exemption from sales tax—Retrospective effect from 1948-49—Notification—Publication—Ordered.

READ—the following papers :—

G.O. No. 710, Revenue, dated 11th March 1952.

G.O. No. 2140, Revenue, dated 24th July 1952.

Letter from Dr. P. Rama Rau, dated 14th November 1952.

Letter from Dr. T. Balakrishnan, dated 17th November 1952.

Petition from Dr. K. R. Doraiswami, dated 17th November 1952.

From the Board of Revenue, L. Dis. A: 45/53, dated 9th May 1953.

Order—No. 2121, Revenue, dated 23rd July 1953.

In their Order No. 710, Revenue, dated 11th March 1952, the Government exempted diagnostic X-ray photos from liability to sales tax. This order took effect only from 11th March 1952. Representations have been made to the Government by certain radiologists that the assessments made in respect of their transactions prior to that date have caused great hardship and that therefore the orders in the said Government Order should be given retrospective effect from the year 1948-49 onwards. The Government have

re-examined the question. They consider that the hardship complained of is real. They have accordingly decided that the orders in G.O. No. 710, Revenue, dated 11th March 1952, should be given retrospective effect from 1st April 1948.

2. The appended notification will be published in the *Fort St. George Gazette*.

(By order of the Governor)

T. J. JACQUES,
Deputy Secretary to Government.

To the Board of Revenue (Commercial Taxes).
,, the Deputy Commissioners (Commercial Taxes).
,, the Commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers).
,, the Legal Department.
,, the Health Department.
,, the Accountant-General (through Finance).
,, the Public Works (Information and Publicity) Department.
,, the Superintendent, Government Press, for publication of the notification.
,, Dr. P. Rama Rau, 155–157, Poonamallee High Road, Madras.
,, Dr. T. Balakrishnan, 208, Poonamallee High Road, Madras.
,, Dr. K. R. Doraiswami, 29, Edward Elliots Road, Mylapore, Madras.
Copy to the Andhra State.
,, Mysore State.

APPENDIX.

NOTIFICATION.

In exercise of the powers conferred by section 6 (1) of the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), the Governor of Madras hereby makes the following amendment to Revenue Department Notification No. 122, dated the 11th March 1952, published at page 457 of Part I of the *Fort St. George Gazette*, dated the 25th March 1952, exempting diagnostic X-ray photos from sales tax leviable under that Act :—

Amendment.

To the said notification, the following paragraph shall be added, namely :

" This notification shall be deemed to have come into force on the 1st April 1948."